## **REMARKS:**

Please make of record the references identified in the Information Disclosure Statement (copy attached), which was filed on February 15, 2002 and received by the USPTO on February 27, 2002 as evidenced by the return postcard (copy also attached) stamped by the USPTO on February 27, 2002.

Claims 1-6 have been allowed.

Claims 7-14 stand rejected under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent 5,918,217 (Maggioncalda). In response, Applicant respectfully contends for the following reasons that claims 7-14 as amended are patentable over the cited reference.

Maggioncalda fails to teach or suggest a processor which performs any arithmetic performance attribution computation, and fails to teach or suggest a processor which performs the operations specifically recited in any of claims 7-10 as amended. Maggioncalda also fails to teach or suggest a computer readable medium which contains instructions for programming a processor to perform any arithmetic performance attribution computation, and fails to teach or suggest a computer readable medium which contains instructions of the type specifically recited in claims 11-14 as amended.

Applicant respectfully contends that there is no basis determinable from Maggioncalda or any other reference of record for a contention that Maggioncalda's computer system is "capable of performing an arithmetic performance attribution computation" of the type recited in any of the claims as amended. Rather, such a contention is incorrect. In order for Maggioncalda's computer system to have the asserted capability, the processor of such system would need to be programmed or otherwise configured to perform the arithmetic performance attribution computation. Maggioncalda fails to teach or suggest how to so program or configure a processor, or that it would be desirable to so program or configure a processor. Absent teaching determinable from art of record to program a processor to perform the operations recited in any of the claims as amended and new claims, it would be improper to reject any of these claims on the basis of an unsupported assertion that it would have

been obvious to program, configure, or operate Maggioncalda's processor to perform such operations.

For the reasons set forth herein, reconsideration and allowance of claims 7-14 as amended is respectfully requested.

Respectfully submitted,

GIRARD & EQUITZ LLP

Dated: 4/20/06

Alfred A. Equitz Reg. No. 30,922

Attorney Docket No. VTEK-120

Attorneys for Applicant(s)

Serial/Retending No. 09/848,741 G&EFile In the Matter of the Application of: Jose Gabriel Men	nchoro, nac
Date Mailed:	Due Date:
Transmittal Letter Patent Application pgs. specification including pgs claims Drawings sheets formal informal Oath/Declaration Assignment w/ Form PTO-1595 Power of Attorney Small Entity Declaration X Deposit Account Authorization (in duplicate)	Trademark (Use) Appln., Drawing and Specimens ITU Trademark Application and Drawing Request for Extension of Time (trademark) (Notice of Allowance:) Statement of Use/Amendment to Allege Use Section 8 and 15 Declaration Trademark Renewal Application and Specimen Opposition to Petition for Carcolleties

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